

ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Rates of state tax on goods and goods exempt from state tax – Notified – Errata - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.86

Dated: 27.7.2017

Aadi-11

Thiruvalluvar Aandu, 2048

Read:

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 27th July, 2017.

(BY ORDER OF THE GOVERNOR)

Dr. C. CHANDRAMOULI ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)

To

√ The Additional Chief Secretary/Commissioner of State Tax,

Chepauk, Chennai-5.

The Works Manager, Government Central Press, Chennai-79.

(with a request to publish the Notification in the Extraordinary issue of the <u>Tamil Nadu Government Gazette</u>, dated the 27th July, 2017 and to send 500 copies to the Government and 1000 copies to the Additional Chief Secretary/Commissioner of State Tax, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Additional Chief Secretary/Commissioner of State Tax, Chennai-5).

Copy to:

The Chief Minister's Office, Chennai -9.

All Secretaries to Government, Chennai – 9.

(To communicate to all Heads of the Departments under their control)

The Accountant General (Accounts and Entitlements),

Chennai-18 (By name).

The Accountant General (Audit-I) / (Audit-II), Tamil Nadu

Lekha Pariksha Bhavan, 361, Anna Salai, Chennai-18.

The Commercial Taxes and Registration (B2) Department, Chennai-9.

(for paper placing)

NIC, Chennai-9. (to host the G.O. on www.tn.gov.in)

SF/SC.

//Forwarded/ By Order//

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SECTION OFFICER

ANNEXURE.

NOTIFICATION- I.

The following erratum is issued to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-4)/2017, published at pages 3 to 68 of Part II—Section 2 of the Tamil Nadu Government Gazette Extraordinary, dated the 29th June 2017:—

ERRATUM.

In the said Notification,-

- (A) In Schedule I-2.5%,-
 - (i) in S.No.59, in column (3), for "1106 10 90", read "0713";
 - (ii) in S.No.61, in column (2), for "1106 10 90", read "0713";
 - (iii) in S.No.92,-
 - (a) in column (2), for "1702", read "1702 or 1704";
 - (b) in column (3), for "Palmyra sugar", read "Palmyra sugar, mishri, batasha, bura":
 - (iv) in S.No.185, in column (3), for "Agarbatti", read "Agarbatti, lobhan";
 - (v) in S.No. 220, in column (3),-
 - (a) for "saima", read "salma";
 - (b) for "gotasitara", read "gota, sitara";
 - (c) for "glzal", read "gizai";
 - (vi) in S.No. 234, in column (3), after entry (g), insert "(h) Photo voltaic cells, whether or not assembled in modules or made up into panels";
- (B) In Schedule II-6%,-
 - (i) in S.No.14, in column (3), after "shelled or peeled", insert "and desiccated coconuts";
 - (ii) in S.No.16, in column (3), for "Dates", read "Dates (soft or hard)";
 - (iii) in S.No.56, in column (3), for "serial number 1(f)", read "serial number 1(g)";
 - (iv) in S.No.74, in column (2), for "3302", read "3301";
 - (v) in S.No.231, in column (3), for "heading 9208", read "heading 9208 or 9705";
- (C) In Schedule III-9%-
 - (i) in S.No. 55, in column (3), for "(Fountain pen ink and Ball pen ink)", read "(other than Fountain pen ink and Ball pen ink)";
 - (ii) in S.No. 133, in column (3), for "Artificial fur and articles thereof", read "Artificial fur other than articles thereof";
 - (iii) in S.No. 233, in column (3), omit "Sewing needles";
 - (iv) in S. No. 247, in column (3), for "0.12.5 mm", read "0.15 mm";
 - (v) in S.No.323, in column (2), for "8522 90", read "8422 90";

- (vi) in S.No. 395, in column (3), for "Optical Fiber", read "Optical Fibre Cable";
- (vii) in S.No. 447, in column (3), omit "and other pens";

(D) In Schedule IV-14%-

- (i) in S.No. 158, in column (3), for "optical fibres optical fibres, bundles or cables", read "optical fibres, optical fibre bundles or cables";
- (ii) in S.No. 161, in column (3), for "Optical Fiber", read "Optical Fibre Cables";
- (iii) in S.No.215, in column (3), for "Video games consoles and Machines", read "Video games consoles and Machines, article and accessories for billiards [9504 20 00], other games operated by coins, banknotes, i.e., casino games [9504 20 00] and others [other than board games of 9504 90 90]".

NOTIFICATION- II.

The following erratum is issued to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-5)/2017, published at pages 68 to 75 of Part II—Section 2 of the Tamil Nadu Government Gazette Extraordinary, dated the 29th June 2017:—

ERRATUM.

In the said Notification, in the Schedule,-

- (i) in S.No.59, in column (2), for "9", read "7, 9 or 10";
- (ii) in S.No.102, in column (2), for "2302", read "2301, 2302".

Dr. C. CHANDRAMOULI ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)

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27/7/17